



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: SCHOFIELD WATER & SEWER UTILITY

Principal Office: 200 PARK STREET  
SCHOFIELD, WI 54476

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19
 <b>SEWER OPERATING SECTION</b>	
Sewer Operating Revenues & Expenses	S-01

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>SEWER OPERATING SECTION</b>	
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service	S-07
Sewer Services	S-09
Sewer Mains	S-10
Sewer Operating Section Footnotes	S-11

---

**IDENTIFICATION AND OWNERSHIP**

---

**Exact Utility Name:** SCHOFIELD WATER & SEWER UTILITY**Utility Address:** 200 PARK STREET  
SCHOFIELD, WI 54476**When was utility organized?** 1/1/1940**Report any change in name:****Effective Date:****Utility Web Site:**

---

**Utility employee in charge of correspondence concerning this report:**

---

**Name:** MS TRACEY NARLOCK**Title:** CITY CLERK - TREASURER**Office Address:**200 PARK STREET  
SCHOFIELD, WI 54476**Telephone:** (715) 359 - 5230**Fax Number:** (715) 359 - 5973**E-mail Address:** clerk\_treasurer@schofieldwi.org

---

**Individual or firm, if other than utility employee, preparing this report:**

---

**Name:** LAURA GEURINK**Title:** SENIOR ACCOUNTANT**Office Address:** VIRCHOW, KRAUSE & CO, LLPTEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622 EXT 2322**Fax Number:** (608) 249 - 8532**E-mail Address:** lgeurink@virchowkrause.com

---

**President, chairman, or head of utility commission/board or committee:**

---

**Name:** MERLE KAMKE**Title:** PRESIDENT**Office Address:**200 PARK STREET  
SCHOFIELD, WI 54476**Telephone:** (715) 359 - 5230**Fax Number:** (715) 359 - 5973**E-mail Address:**

---

**Are records of utility audited by individuals or firms, other than utility employee?** YES

---

**IDENTIFICATION AND OWNERSHIP**

---

---

**Individual or firm, if other than utility employee, auditing utility records:**

---

**Name:** CHUCK CEDERGREN**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & CO, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622 EXT 2656**Fax Number:** (608) 249 - 8532**E-mail Address:** ccedergren@virchowkrause.com**Date of most recent audit report:** 3/14/2003**Period covered by most recent audit:** YEAR ENDED 2002

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** KEVIN KING**Title:** PUBLIC WORKS DIRECTOR**Office Address:**200 PARK STREET  
SCHOFIELD, WI 54476**Telephone:** (715) 241 - 8862**Fax Number:** (715) 359 - 5973**E-mail Address:** kevin@schofieldwi.org

---

**Name of utility commission/committee:** WATER & SEWER COMMISSION

---

**Names of members of utility commission/committee:**MR JJ DEBAUCHE, MEMBER  
MS LOIS GUILLAUME, MEMBER  
MR MERLE KAMKE, MEMBER  
MR LEROY KRUEGER, MEMBER  
MR DON PERSON, MEMBER

---

**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

---

**Provide the following information regarding the provider(s) of contract services:**

---

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	724,846	721,826	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	594,298	543,887	2
Depreciation Expense (403)	130,781	125,257	3
Amortization Expense (404)	0	0	4
Taxes (408)	60,799	58,690	5
<b>Total Operating Expenses</b>	<b>785,878</b>	<b>727,834</b>	
<b>Net Operating Income</b>	<b>(61,032)</b>	<b>(6,008)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(61,032)</b>	<b>(6,008)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,342	4,965	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>1,342</b>	<b>4,965</b>	
<b>Total Income</b>	<b>(59,690)</b>	<b>(1,043)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	117,922	104,883	12
<b>Total Miscellaneous Income Deductions</b>	<b>117,922</b>	<b>104,883</b>	
<b>Income Before Interest Charges</b>	<b>(177,612)</b>	<b>(105,926)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	10,508	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	10,996	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>10,508</b>	<b>10,996</b>	
<b>Net Income</b>	<b>(188,120)</b>	<b>(116,922)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	106,920	223,842	19
Balance Transferred from Income (433)	(188,120)	(116,922)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(81,200)</b>	<b>106,920</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED ON INVESTMENTS	1,342	4
<b>Total (Acct. 419):</b>	1,342	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
INTEREST SUBSIDY TO TIF DISTRICT	100,000	7
OPERATING TRANSFER TO TIF	17,922	8
<b>Total (Acct. 426):</b>	117,922	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	302,479	0	422,367	0	<b>724,846</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,534				<b>1,534</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>300,945</b>	<b>0</b>	<b>422,367</b>	<b>0</b>	<b>723,312</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,569,415	5,515,598	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,447,572	1,319,434	<b>2</b>
<b>Net Utility Plant</b>	<b>4,121,843</b>	<b>4,196,164</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	145,020	193,853	<b>8</b>
Temporary Cash Investments (132)	54,296	53,812	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	181,841	183,373	<b>11</b>
Other Accounts Receivable (143)	1,085	1,085	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	23,863	190,052	<b>14</b>
Materials and Supplies (150)	4,870	7,380	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>410,975</b>	<b>629,555</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>4,532,818</b>	<b>4,825,719</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,374,169	3,374,169	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	(81,200)	106,920	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,292,969</b>	<b>3,481,089</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	104,322	104,322	<b>25</b>
Other long-Term Debt (224)	175,000	200,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>279,322</b>	<b>304,322</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	54,186	70,294	<b>28</b>
Payables to Municipality (233)	114,319	198,193	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	50,810	47,684	<b>31</b>
Interest Accrued (237)	3,755	4,187	<b>32</b>
Other Current and Accrued Liabilities (238)	12,985	9,646	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>236,055</b>	<b>330,004</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	724,472	710,304	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>4,532,818</b>	<b>4,825,719</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,953,974	2,615,441	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>2,953,974</b>	<b>2,615,441</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	758,891	688,681	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>758,891</b>	<b>688,681</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,195,083</b>	<b>1,926,760</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	691,392	628,042			<b>1,319,434</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	66,452	64,329			<b>130,781</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,392	(2,392)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>68,844</b>	<b>61,937</b>	<b>0</b>	<b>0</b>	<b>130,781</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,345	1,298			<b>2,643</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,345</b>	<b>1,298</b>	<b>0</b>	<b>0</b>	<b>2,643</b>	<b>19</b>
<b>Balance End of Year</b>	<b>758,891</b>	<b>688,681</b>	<b>0</b>	<b>0</b>	<b>1,447,572</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	2.37%	2.39%				<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	4,870	7,380	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>4,870</b>	<b>7,380</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	3,374,169	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>3,374,169</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
UTILITY INSTALLMENT PLAN	09/14/1999	12/01/2007	4.60%	60,298	<b>1</b>
GROSSMAN TOWER INSTALLMENT PLAN	12/01/1999	12/01/2007	4.60%	44,024	<b>2</b>
<b>Total for Account 223</b>				<b>104,322</b>	
<b>Other Long-Term Debt (224)</b>					
NOTES PAYABLE INTERCITY STATE BANK	02/08/2000	12/08/2009	5.15%	175,000	<b>3</b>
<b>Total for Account 224</b>				<b>175,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	47,684	1
<b>Accruals:</b>		
Charged water department expense	55,890	2
Charged electric department expense		3
Charged sewer department expense	4,909	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>60,799</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	51,868	6
Social Security taxes	5,495	7
PSC Remainder Assessment	310	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>57,673</b>	
<b>Balance end of year</b>	<b>50,810</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NOTES PAYABLE INTERCITY STATE BANK	4,187	10,508	10,940	3,755	3
<b>Subtotal</b>	<b>4,187</b>	<b>10,508</b>	<b>10,940</b>	<b>3,755</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>4,187</b>	<b>10,508</b>	<b>10,940</b>	<b>3,755</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	279,744	0	0	430,560	0	<b>710,304</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	1,200			908		<b>2,108</b>	<b>2</b>
For Mains	3,920			3,840		<b>7,760</b>	<b>3</b>
<b>Other (specify):</b>							
HYDRANTS	4,300					<b>4,300</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>289,164</b>	<b>0</b>	<b>0</b>	<b>435,308</b>	<b>0</b>	<b>724,472</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	51,674	5
Electric		6
Sewer (Regulated)	130,167	7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>181,841</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
DUE FROM OTHER GOVERNMENTS	1,070	11
OTHER ACCOUNTS RECEIVABLE	15	12
<b>Total (Acct. 143):</b>	<b>1,085</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM TIF #3	23,863	13
<b>Total (Acct. 145):</b>	<b>23,863</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO TIF #2	35,083	17
PAYROLL	59,706	18
REMAINING BALANCE OF 2001 TAX EQUIVALENT	19,530	19
<b>Total (Acct. 233):</b>	<b>114,319</b>	
<b>Other Deferred Credits (253):</b>		
NONE		20
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,936,877	0	2,605,629	0	<b>5,542,506</b>	<b>1</b>
Materials and Supplies	6,125	0	0	0	<b>6,125</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	725,141	0	658,361	0	<b>1,383,502</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	284,454	0	432,934	0	<b>717,388</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,933,407</b>	<b>0</b>	<b>1,514,334</b>	<b>0</b>	<b>3,447,741</b>	
Net Operating Income	7,987	0	(69,019)	0	<b>(61,032)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>0.41%</b>	<b>N/A</b>	<b>-4.56%</b>	<b>N/A</b>	<b>-1.77%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	3,374,169	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	12,860	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>3,387,029</b>	
<b>Net Income</b>		
Net Income	(188,120)	5
<b>Percent Return on Proprietary Capital</b>	<b>-5.55%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

---

**1. Acquisitions.**

---

**2. Leaseholder changes.**

---

**3. Extensions of service.**

---

**4. Estimated changes in revenues due to rate changes.**

---

**5. Obligations incurred or assumed, excluding commercial paper.**

---

**6. Formal proceedings with the Public Service Commission.**

---

**7. Any additional matters.**

---

## FINANCIAL SECTION FOOTNOTES

---

### Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

Per 2001 analytical review comments, the Intercity Notes Payable debt should be moved to account 231. An error occurs if the debt is moved to notes payable as it says the date of maturity is more than 1 year after date of issue and it should be moved to other long term debt. For that reason, the note payable continues to appear as other long term debt rather than notes payable.

The advance to the municipality is still not being repaid at this time. The board has not made a decision on the issue. A new clerk/treasurer started in 2002 who plans to pursue the issue.

---

### Interest Accrued (Acct. 237) (Page F-16)

The 2 advances in account 233 are not in repayment at this time as the city has not decided on a course of action.

---

## FINANCIAL SECTION FOOTNOTES

---

### Signature Page (Page ii)

Ten Terrace Court " PO Box 7398 " Madison, WI 53707-7398  
608/249-6622 " 608/249-8532

#### ACCOUNTANTS' COMPILATION REPORT

Schofield Municipal Water and Sewer Utility  
Schofield, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Schofield Municipal Water and Sewer Utility, an enterprise fund of the City of Schofield as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

/s/ VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
March 14, 2003



---

## FINANCIAL SECTION FOOTNOTES

---

---

### Identification and Ownership - Contacts (Page iv)

7/10/03 email

Dear Ms. Narlock:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comments:

1. A footnote to the Notes Payable & Miscellaneous Long-Term debt schedule indicates that the amount reported in Account 224, Other Long Term debt could not be moved to Account 231, Notes Payable because WECSARS would not allow the entry. That is correct. Account 231 is for Notes Payable that are subject to current settlement (paid in one year or less). Account 224 is for long-term obligations (longer than one-year). Item No. 5 of the 2001 review should not have indicated that amount be reclassified. I believe the reviewer was confused by the description "Notes Payable". However, the payment dates clearly indicate this is a long-term obligation. We apologize for any confusion that item caused.

2. A footnote to the Meters schedule indicates that the four 2-inch meters classified as residential are for three apartment units and one trailer park. Our rate analyst believes these are probably all master meter situations (three or more units served through a single meter). If that is the case, please reclassify these meters to commercial or more fully explain the situation in the 2003 annual report. (See Section 3, Page 1 of the Water Utility Reference Manual)

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at [elaine.engelke@psc.state.wi.us](mailto:elaine.engelke@psc.state.wi.us).

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	291,425	1
<b>Total Sales of Water</b>	<b>291,425</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	589	2
Other Water Revenues (474)	10,465	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>11,054</b>	
<b>Total Operating Revenues</b>	<b>302,479</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	99,243	5
General Operating Expenses (680-690)	72,907	6
<b>Total Operation and Maintenance Expenses</b>	<b>172,150</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	66,452	7
Amortization Expense (404)		8
Taxes (408)	55,890	9
<b>Total Other Operating Expenses</b>	<b>122,342</b>	
<b>Total Operating Expenses</b>	<b>294,492</b>	
<b>NET OPERATING INCOME</b>	<b>7,987</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	1	24	49	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>24</b>	<b>49</b>	
Metered Sales to General Customers (461)				
Residential	820	43,441	82,680	4
Commercial	152	25,011	31,126	5
Industrial	73	90,830	69,393	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,045</b>	<b>159,282</b>	<b>183,199</b>	
Private Fire Protection Service (462)	20		16,898	7
Public Fire Protection Service (463)	1		89,574	8
Other Sales to Public Authorities (464)	6	844	1,705	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,073</b>	<b>160,150</b>	<b>291,425</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	89,574	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>89,574</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	589	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>589</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,534	7
<b>Other (specify):</b>		
MISCELLANEOUS	1,235	8
RENT FROM WATER TOWER ANTENNA LEASE	7,696	9
<b>Total Other Water Revenues (474)</b>	<b>10,465</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		10
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	45,030	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	24,317	3
Chemicals (630)	6,313	4
Supplies and Expenses (640)	8,360	5
Repairs of Water Plant (650)	12,897	6
Transportation Expenses (660)	2,326	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>99,243</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	23,122	8
Office Supplies and Expenses (681)	10,628	9
Outside Services Employed (682)	12,884	10
Insurance Expense (684)	2,343	11
Employees Pensions and Benefits (686)	17,451	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	6,479	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>72,907</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>172,150</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		50,810	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		725	<b>2</b>
<b>Net property tax equivalent</b>		<b>50,085</b>	
Social Security		5,495	<b>3</b>
PSC Remainder Assessment		310	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>55,890</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.193054				3
County tax rate	mills		5.897759				4
Local tax rate	mills		6.519373				5
School tax rate	mills		9.295373				6
Voc. school tax rate	mills		1.868373				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.773932</b>				10
Less: state credit	mills		1.270944				11
<b>Net tax rate</b>	mills		<b>22.502988</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.519373</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.163746</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>17.683119</b>				17
<b>Total Tax Rate</b>	mills		<b>23.773932</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.743803</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.502988</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.737787</b>				21
Utility Plant, Jan. 1	\$	2,919,780	2,919,780				22
Materials & Supplies	\$	7,380	7,380				23
<b>Subtotal</b>	\$	<b>2,927,160</b>	<b>2,927,160</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,927,160</b>	<b>2,927,160</b>				26
Assessment Ratio	dec.		1.037059				27
<b>Assessed Value</b>	\$	<b>3,035,638</b>	<b>3,035,638</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.737787</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>50,810</b>	<b>50,810</b>				30
Tax Equivalent per 1994 PSC Report	\$	40,005					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>50,810</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	909		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>909</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2,270		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	111,635		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>113,905</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	80,652		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	246,301		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>326,953</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	63,800		23
<b>Total Water Treatment Plant</b>	<b>63,800</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	28,902		24
Structures and Improvements (341)	21,473		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			909	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>909</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			2,270	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			111,635	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>113,905</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			80,652	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			246,301	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>326,953</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			63,800	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>63,800</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			28,902	24
Structures and Improvements (341)			21,473	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	359,453		<b>26</b>
Transmission and Distribution Mains (343)	1,402,253	3,920	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	273,305	1,200	<b>29</b>
Meters (346)	83,541	12,356	<b>30</b>
Hydrants (348)	124,238	4,300	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>2,293,165</b>	<b>21,776</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	31,257	7,360	<b>34</b>
Office Furniture and Equipment (372)	5,139	3,011	<b>35</b>
Computer Equipment (372.1)	5,201	3,392	<b>36</b>
Transportation Equipment (373)	44,685		<b>37</b>
Other General Equipment (379)	34,766		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>121,048</b>	<b>13,763</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,919,780</b>	<b>35,539</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>2,919,780</b>	<b>35,539</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			359,453	26
Transmission and Distribution Mains (343)			1,406,173	27
Fire Mains (344)			0	28
Services (345)			274,505	29
Meters (346)	807		95,090	30
Hydrants (348)	538		128,000	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>1,345</b>	<b>0</b>	<b>2,313,596</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			38,617	34
Office Furniture and Equipment (372)			8,150	35
Computer Equipment (372.1)			8,593	36
Transportation Equipment (373)			44,685	37
Other General Equipment (379)			34,766	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>134,811</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,345</b>	<b>0</b>	<b>2,953,974</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>1,345</b>	<b>0</b>	<b>2,953,974</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			18,458	<b>18,458</b>	1
February			17,435	<b>17,435</b>	2
March			19,424	<b>19,424</b>	3
April			17,890	<b>17,890</b>	4
May			19,559	<b>19,559</b>	5
June			21,087	<b>21,087</b>	6
July			23,821	<b>23,821</b>	7
August			23,106	<b>23,106</b>	8
September			20,379	<b>20,379</b>	9
October			19,553	<b>19,553</b>	10
November			14,944	<b>14,944</b>	11
December			14,836	<b>14,836</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>230,492</b>	<b>230,492</b>	
Less: Water sold				160,150	13
Volume pumped but not sold				<b>70,342</b>	14
Volume sold as a percent of volume pumped				<b>69%</b>	15
Volume used for water production, water quality and system maintenance				7,133	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>7,133</b>	19
Volume pumped but unaccounted for				<b>63,209</b>	20
Percent of water lost				<b>27%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
There were 85 hydrants flushed during the year. Also each of the water towers was drained, disinfected and refilled during the year. There were also 2 significant main breaks. Estimates may not be accurate. No action appears necessary at this time.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,101	23
Date of maximum: 7/18/2002					24
Cause of maximum:					25
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				299	26
Date of minimum: 12/26/2002					27
Total KWH used for pumping for the year				275,467	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1959 DRILLED 1600 SPRING STREET	NO 2	1,001	28	1,008,000	Yes	<b>1</b>
1971 DRILLED 900 GROSSMAN	NO 3	1,001	20	1,008,000	Yes	<b>2</b>
1982 DRILLED 200 PARK	NO 4	801	20	1,224,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	NO 3	NO 4	SPRING	<b>1</b>
Location	900 GROSSMAN	200 PARK	1600 SPRING STREET	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	PEERLESS	BERKLEY	FAIRBANKS	<b>5</b>
Year Installed	1971	1982	1960	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	700	850	750	<b>8</b>
Pump Motor or Standby Engine Mfr	US ELECTRIC	GEN ELECTRIC	FAIRBANKS	<b>10</b>
Year Installed	1971	1982	1960	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	75	75	60	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO 1	NO 2	NO 3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	S	4
				5
Year constructed	1946	1971	1989	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	170	1	136	10
				11
Total capacity in gallons (actual)	75,000	200,000	250,000	12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)			POWDER	14
				15
Points of application (wellhouse, central facilities, booster station, other)			OTHER	16
				17
Filters, type (gravity, pressure, other, none)			NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			0.0750	20
				21
Is a corrosion control chemical used (yes, no)?			N	22
				23
Is water fluoridated (yes, no)?			Y	24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	126	0	0	0	126	1
M	D	4.000	876	0	0	0	876	2
M	D	6.000	54,017	160	0	0	54,177	3
M	D	8.000	16,015	0	0	0	16,015	4
M	D	10.000	18,245	0	0	0	18,245	5
M	D	12.000	10	0	0	0	10	6
Total Within Municipality			89,289	160	0	0	89,449	
Total Utility			89,289	160	0	0	89,449	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	267	0	0	0	267		1
L	0.625	360	0	0	0	360		2
M	0.750	42	0	0	0	42		3
L	0.750	120	0	0	0	120		4
L	1.000	5	0	0	0	5		5
M	1.000	22	0	0	0	22		6
M	1.250	1	0	0	0	1		7
M	1.500	12	0	0	0	12		8
L	1.500	7	0	0	0	7		9
M	2.000	68	1	0	0	69		10
L	2.000	12	0	0	0	12		11
M	3.000	1	0	0	0	1		12
L	3.000	1	0	0	0	1		13
L	4.000	1	0	0	0	1		14
M	4.000	2	0	0	0	2		15
M	6.000	1	0	0	0	1		16
L	8.000	2	0	0	0	2		17
<b>Total Utility</b>		<b>924</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>925</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	609	150	26	0	733	26	1
0.750	258	0	0	0	258	0	2
1.000	40	12	4	0	48	4	3
1.250	0	0	0	0	0	0	4
1.500	20	0	0	0	20	0	5
2.000	27	5	5	0	27	5	6
3.000	3	0	0	0	3	3	7
4.000	1	0	0	0	1	1	8
6.000	4	0	0	0	4	4	9
<b>Total:</b>	<b>962</b>	<b>167</b>	<b>35</b>	<b>0</b>	<b>1,094</b>	<b>43</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	670	52	10	1	0	0	733	1
0.750	183	41	17	0	0	17	258	2
1.000	16	8	11	2	0	11	48	3
1.250	0	0	0	0	0	0	0	4
1.500	0	10	6	2	0	2	20	5
2.000	4	9	11	2	0	1	27	6
3.000	0	0	2	0	0	1	3	7
4.000	0	0	1	0	0	0	1	8
6.000	0	0	3	0	0	1	4	9
<b>Total:</b>	<b>873</b>	<b>120</b>	<b>61</b>	<b>7</b>	<b>0</b>	<b>33</b>	<b>1,094</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	133	2	1		134	2
<b>Total Fire Hydrants</b>	<b>133</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>134</b>	
<b>Flushing Hydrants</b>						
	15				15	3
<b>Total Flushing Hydrants</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year: 80

Number of distribution system valves end of year: 251

Number of distribution valves operated during year: 125

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Operation & Maintenance Expenses (Page W-05)

Account 630 - There was a large amount of chemicals purchased at year end for the next year.

Account 640 - Supplies required for repair projects during the year.

Account 650 - Unusually large amount of repairs required during the year.

Account 680 - Started allocating 30% of deputy clerk's wages to the utility.

Account 682 - Large amount of outsourcing required during the year for bookkeeping.

---

### Water Mains (Page W-15)

Financed by developer.

---

### Water Services (Page W-16)

Financed by developer.

---

### Meters (Page W-17)

The 2 inch residential meters belong to: 3 apartment buildings and a trailer park.

---

**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	420,519	1
<b>Total Sewage Operating Revenues</b>	<b>420,519</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	720	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	1,128	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>1,848</b>	
<b>Total Operating Revenues</b>	<b>422,367</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	335,027	8
Maintenance Expenses (831-834)	15,565	9
Customer Accounting & Collection Expenses (840-843)	726	10
Administrative and General Expenses (850-857)	70,830	11
<b>Total Operation and Maintenance Expenses</b>	<b>422,148</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	64,329	12
Amortization Expense (404)		13
Taxes (408)	4,909	14
<b>Total Other Operating Expenses</b>	<b>69,238</b>	
<b>Total Operating Expenses</b>	<b>491,386</b>	
<b>NET OPERATING INCOME</b>	<b>(69,019)</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	820	41,640	168,587	5
Commercial Revenues	152	18,008	61,882	6
Industrial Revenues	73	60,025	158,017	7
Revenues from Public Authorities	6	831	2,891	8
<b>Total Measured Service to General Customers (622)</b>	<b>1,051</b>	<b>120,504</b>	<b>391,377</b>	
Service to Public Authorities (623)	2	11,983	29,142	9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>1,053</b>	<b>132,487</b>	<b>420,519</b>	



**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	720	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>720</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
MISCELLANEOUS REVENUE	1,128	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>1,128</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	40,841	1
Power and Fuel for Pumping (821)	12,449	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	279,340	8
Transportation Expenses (828)	2,397	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>335,027</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	6,874	11
Maintenance of Collection System Pumping Equipment (832)	8,691	12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)		14
<b>Total Maintenance Expenses</b>	<b>15,565</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)		15
Flat Rate Inspections (841)		16
Meter Reading (842)	726	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>726</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	23,320	19
Office Supplies and Expenses (851)	11,025	20
Outside Services Employed (852)	11,742	21
Insurance Expense (853)	2,343	22
Employees Pensions and Benefits (854)	17,451	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)		<b>24</b>
Miscellaneous General Expenses (856)	4,949	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>70,830</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>422,148</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Social Security		3,874	1
Local and School Tax Equivalent on Meters Charged by Water Department		725	2
PSC Remainder Assessment		310	3
Other (specify): NONE			4
<b>Total tax expense</b>		<b>4,909</b>	

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	14,102		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	204,916	908	6
Collecting Mains and Accessories (313)	1,477,862	4,069	7
Interceptor Mains and Accessories (314)	266,364		8
Force Mains (315)	80,565		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>2,043,809</b>	<b>4,977</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	77,390		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	317,718	5,192	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>395,108</b>	<b>5,192</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26
Outfall Sewer Pipes (340)	0		27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			14,102	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			205,824	6
Collecting Mains and Accessories (313)			1,481,931	7
Interceptor Mains and Accessories (314)			266,364	8
Force Mains (315)			80,565	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>2,048,786</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			77,390	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)	1,298		321,612	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>1,298</b>	<b>0</b>	<b>399,002</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26
Outfall Sewer Pipes (340)			0	27

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	0		<b>28</b>
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>29</b>
Structures and Improvements (371)	32,650	7,360	<b>30</b>
Office Furniture and Equipment (372)	5,139		<b>31</b>
Computer Equipment (372.1)	5,201	3,392	<b>32</b>
Transportation Equipment (373)	44,686		<b>33</b>
Other General Equipment (379)	69,225		<b>34</b>
Other Tangible Property (390)	0		<b>35</b>
<b>Total General Plant</b>	<b>156,901</b>	<b>10,752</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,595,818</b>	<b>20,921</b>	
Common Utility Plant Allocated to Sewer Department	0		<b>36</b>
<b>Total utility plant in service</b>	<b>2,595,818</b>	<b>20,921</b>	



**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Other Treatment and Disposal Plant Equipment (341)			0	28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			40,010	30
Office Furniture and Equipment (372)			5,139	31
Computer Equipment (372.1)			8,593	32
Transportation Equipment (373)			44,686	33
Other General Equipment (379)			69,225	34
Other Tangible Property (390)			0	35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>167,653</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,298</b>	<b>0</b>	<b>2,615,441</b>	
Common Utility Plant Allocated to Sewer Department			0	36
<b>Total utility plant in service</b>	<b>1,298</b>	<b>0</b>	<b>2,615,441</b>	

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	381	1	0	0	382		1
Sewer	6.000	530	0	0	0	530		2
Sewer	8.000	2	0	0	0	2		3
<b>Total Utility</b>		<b>913</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>914</b>	<b>0</b>	

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

<b>Number of Feet</b>						
<b>Diameter in Inches (a)</b>	<b>First of Year (b)</b>	<b>Added During Year (c)</b>	<b>Retired During Year (d)</b>	<b>Adjustments Increase or (Decrease) (e)</b>	<b>End of Year (f)</b>	
4.000	2,687	0	0	0	<b>2,687</b>	<b>1</b>
6.000	2,192	0	0	0	<b>2,192</b>	<b>2</b>
8.000	46,617	140	0	0	<b>46,757</b>	<b>3</b>
10.000	20,115	0	0	0	<b>20,115</b>	<b>4</b>
12.000	2,152	0	0	0	<b>2,152</b>	<b>5</b>
15.000	4,364	0	0	0	<b>4,364</b>	<b>6</b>
<b>Total Utility</b>	<b>78,127</b>	<b>140</b>	<b>0</b>	<b>0</b>	<b>78,267</b>	

---

## SEWER OPERATING SECTION FOOTNOTES

---

### Sewer Operation & Maintenance Expenses (Page S-05)

Account 831 - Costs for sewer jetting, and televising portions of collector system.

Account 832 - Last year had many pump repairs.

Account 850 - This year 30% of the deputy clerk's wages are being allocated to the sewer utility.

Account 851 - Includes repairs to copier, printing costs, internet access.

Account 852 - Large amount of outsourcing required for bookkeeping during the year.

Account 856 - There was a preliminary feasibility study done last year.

---

### Sewer Services (Page S-09)

Financed by a developer.

---

### Sewer Mains (Page S-10)

Financed by a developer.

---